

Panaji, 31st March, 1997 (Chaitra 10, 1919)

SERIES I No. 52

OFFICIAL

GOVERNMENT OF GOA

EXTRAORDINARY

No. 3 %

GOVERNMENT OF GOA

Department of Law and Judiciary

L'egal Affairs Division

Notification

7/10/97-LA

The Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997 (Goa Act 8 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-997 and assented to by the Governor of Goa on 3-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997

(Goa Act, No. 8 of 1997)

[31-3-1997]

AN ACT

further to amend the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Fortyeighth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Goa Motor Vehicles (Taxation on Passengers and Goods) (Amendment) Act, 1997.

- (2) It shall come into force with effect from the 1st day of April, 1997.
- 2. Amendment of Schedule.—For the Schedule appended to the Goa, Daman and Diu Motor Vehicles (Taxation on Passengers and Goods) Act, 1974 (Act 7 of 1974), the following Schedule shall be substituted, namely:—

"SCHEDULE

(See section 14)

- (1) The composition fee referred to in section 14 shall be calculated for the entire unexpired period of the currency of the permit or for a period of the currency of the permit or for a period of one month, whichever is less, at the rate—
 - (a) in the case of motor vehicles carrying or adapted to carry more than six persons excluding driver, plying for hire or reward and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988).
 - (i) Vehicles permitted to ply as stage carriages—Rupees two per seat per year per kilometre of the total daily kilometres permitted or at the option of the operator, Rupees thirty per seat per month.

Explanation.— Where stage carriage is permitted to carry standing passengers, one third of the fee per seat referred to in clause (i) shall also be payable in respect of each of the standing passengers aforesaid as if seating accommodation had been provided for them.

- (ii) Vehicles permitted to ply as contract carriages—Fifty rupees per seat per month.
- (iii) Vehicles in respect of which permits have been issued under section 88 (9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)— Seventy rupees per seat per month.

- (iv) Vehicles in respect of which permits have been issued under section 88(9) of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), registered in a State other than the State of Goa and plying in the State of Goa—Rupees one hundred per seat per month.
- (b) In the case of goods carriages of which the gross vehicle weight—
 - (i) does not exceed 1000 kgs.—Rupees forty five per month.
- (ii) exceeds 1000 kgs. but does not exceed 2000 kgs. Rupees eighty per month.
- (iii) exceeds 2000 kgs. but does not exceed 4000 kgs. Rupees ninety per month.
- (iv) exceeds 4000 kgs. but does not exceed 7000 kgs. Rupees ninety five per month.
- (v) exceeds 7000 kgs. but does not exceed 9500 kgs. Rupees one hundred per month.
- (vi) exceeds 9500 kgs. but does not exceed 12000 kgs. —Rupees one hundred ten per month.
- (vii) exceeds 12000 kgs. but does not exceed 15000 kgs.—Rupees one hundred twenty five per month.
- (viii) exceeds 15000 kgs.—Rupees one hundred thirty five per month.
- (2) An application for the grant or renewal of permission to pay the composition fee mentioned above, shall be made not less than fifteen days before the commencement of the period for which the tax is intended to be compounded, provided that the Tax Officer may, in any case, for reasons to be recorded by him in writing, permit the application to be made not later than fifteen days from such commencement; and the application shall be accompanied by a receipt evidencing the payment into a Government treasury of the composition fee."

Secretariat Annexe, Panaji,

B. S. SUBBANNA

ranaji,

Dated: 31-3-1997.

Secretary to the Government of Goa Law Department (Legal Affairs)

Notification

7/9/97-LA

The Goa Motor Vehicles Tax (Amendment) Act, 1997 (Goa Act 7 of 1997), which has been passed by the Legislatative Assembly of Goa on 31-3-1997 and assented to by the Governor of Goa on 31-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

The Goa Motor VehiclesTax (Amendment) Act, 1997

(Goa Act, No. 7 of 1997)

AN

ACT

further to amend the Goa, Daman and Diu Motor Vehicles, Tax.

Be it enacted by the Legislative Assembly of Goa in the Forty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.— (1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1997.
- (2) It shall come into force with effect from the 1st day of April, 1997.
- 2. Amendment of section 2.— In section 2 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the 'principal Act'), after clause (8), the following clause shall be inserted, namely:—
 - "(8a) "transport vehicles" means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle;".
- 3. Amendment of section 3. In section 3 of the principal Act, in sub-section (1).—
- (i) for the expression "on every motor vehicle used or kept for use in the Union territory at such rates not exceeding the rates specified in the Schedule to this Act", the following expression shall be substituted, namely:—

"on every transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'B' to this Act";

- (ii) the third proviso shall be omitted.
- 4. Amendment of section 4.— In section 4 of the principal Act,—
- (i) for sub-section (4), the following shall be substituted, namely:—
 - "(4) Notwithstanding anything contained in the preceeding sub-sections, the tax levied under Schedule Part 'B' under sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle and the tax so paid shall be the one time tax of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different tax is payable:

Provided that in respect of vehicles registered prior to the first day of April, 1997, of which taxes were being paid annually, the tax specified in Part 'B' of the Schedule shall be paid on or before the last working day of June, 1997.";

- (ii) sub-section (5) shall be omitted.
- 5. Amendment of section 5. In section 5 of the principal Act, in sub-section (5), for the expression "under the third proviso to sub-section (1) of section 3", the following shall be substituted, namely:—

"under Schedule Part 'B' of sub-section (1) of section 3".

6. Amendment of section 9.— In section 9 of the principal Act, in sub-section (3), for the expression "in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1993 to thirty-first March, 1995, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax prior to first April, 1993, the refund shall be at the rate as specified in Part 'E' of the Schedule", the following expression

Maximum Annual Rate of tax in Rs.

900.00

50.00

50.00

550.00

600.00

Class of Motor Vehicles

V. Passenger vehicles:

(a) Upto 18 seats

(b) For every additional seat over 18 seats....

(c) For every passenger

permitted to carry

VI. Motor Vehicles other than

Schedule:

those liable to tax under the foregoing provisions of the

(a) Upto 750 Kgs. weight unladen

(b) Over 750 Kgs. upto 900 Kgs.

weight unladen.

(other than seated passenger) which the vehicle is

Explanation — In items IV and V above, the seating capacity is to be

determined exclusive of the driver's seat.

shall be substituted, namely:-

"in Part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995, to thirty-first March, 1997, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax during the period from April, 1993, to thirty-first March, 1995, the refund shall be at the rates specified in Part 'E' of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part 'F' of the Schedule."

7. Amendment of section 12.— In section 12 of the principal Act, the following proviso shall be inserted, namely:—

t"Provided that if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof."

8. Amendment of Schedule.— For the Schedule appended to the principal Act, the following Schedule shall be substituted, namely:—

"SCHEDULE"

"SCHEDULE"	weight umaden	000.00
	(c) Over 900 Kgs. upto 1200 Kgs.	*
PART 'A'	weight unladen	700.00
SCHEDULE OF TAXATION	(d) Over 1200 Kgs. weight unladen	
	upto 2500 Kgs	800.00
(Section 3)	(e) Over 2500 Kgs. upto 5000 kgs.	s .
	weight unladen	900.00
Class of Motor Vehicles Maximum Annual Rate of tax is Rs.	(f) Every 1000 Kgs. or part thereof	
Attio OI tan 10 100	excess of 5000Kgs	150.00
A. Motor Vehicles fitted solely with		
pneumatic tyres:—	VII. Additional tax payable	
I. Motor cycles and tricycles:	in respect of motor vehicles	
(including motor scooters and	used for drawing trailers.	
cycles with attachment for	(a) For each trailer when	. At the rates
propelling the same by mechanical	it is used for the carriage	specified in
power:—	of goods	Clause III
Motor cycles used for hire 150.00		in respect of
II. Goods vehicles carrying mineral ore:		motor vehi-
For every 100 Kgs. of registered		cles usedfor
laden weight or part thereof—		carriage of
(i) driven on fuel other than		goods or
diesel: 30.00 (ii) driven on diesel: 40.00		material.
(ii) ditveit on dieser 40.00		A
III. Goods vehicles:	(b) For each trailer when used for the carriage	At the rates specified in
For every 100 Kgs.	of passengers	Clause V in
of registered laden	or passengers	respect of
weight or part thereof:		motor vehi-
(i) driven on fuel other		cles plying
than diesel 25.00		for hire and
(ii) driven on diesel 30.00	U	used for the
IV. Taxis and Auto Rickshaws:		carriage of
Taxis —		passengers.
(a) Upto 3 seaters 300.00		The rates
' (b) Upto 4 seaters 350.00	F	shown in
(c) Upto 5 seaters 400.00	0 tyres	Clause A
For every additional seat upto a		plus 50 per
maximum of 7 seats 30.00		centum.
Auto Rickshaws —	C. Dealers in, or manufacturers	
Auto Rickshaws upto	of motor vehicles:	
2 seats used for hire 110.00	0	ala a di a
	(a) General licence in	*
For every additional seat 45.0	0 respect of each vehicle	200.00

PART 'B' SCHEDULE OF TAXATION (SECTION 3)

	AND THE PARTY OF THE PROPERTY OF THE PARTY O	distribution of the contract o				***************************************	PARAMETERS & SAMERICAN PROPERTY.		-	
	Motor cy Scoote	Motor cycles/Motor Scooters/Auto-	Tricycles for every	Private vehicles	Motor	Motor vehicles	Motor vehicles	Motor vehicles	Motor vehicles	Every 1000 Kgs.
Item No Class of Vehicles	Ric	Rickshaws	25 Kgs.	with seating	otdn	over	over over	over	0Ver	or part
	upto half horse power	more than half horse	weight or part	capacity of above	750 Kgs. weight	750 Kgs. upto 900 Kgs.	900 Kgs. upto 1200 Kgs		weight	in excess
		power	thereof	7 upto 18 seats	unladen	weight unladen	weight	uniaden upto 2500 Kgs.	upto 5000 Kgs.	of Sucu Ags.
1	3	4	5	9	7	8	6	10	=	12
	· Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. At the time of registration of	120.00	1500.00	95.00	8700.00	4500.00	5000.00	7000.00	8000.00	9000.00	1200.00
1.0										
B. If the vehicle is already registered and its one from the month of										
Registration is—		•							**	
1. Not more than 2 years	. 115.00	1410.00	90.06	8352.00	4320.00	4800.00	6720.00	7680.00	8640.00	1152.00
2. More than 2 years but not more than 3 years	110,00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7360.00	8280.00	1104.00
3. More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7040.00	7920.00	1056.00
4. More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	2880.00	6720.00	7560.00	1008.00
5. More than 5 years but not more than 6 years	95.00	1050.00	20.00	00.0969	3600.00	4000.00	2600.00	6400.00	7200.00	00.096
6. More than 6 years, but not more than 7 years	90.00	960.00	65,00	6612.00	3420.00	3800.00	5320.00	00.0809	6840.00	912.00
7. More than 7 years but not more than 8 years	85.00	870.00	00.09	6264.00	3240.00	3600.00	5040.00	2760.00	6480.00	864.00
8. More than 8 years but not more than 9 years	80.00	780.00	25.00	5916.00	3060.00	3400.00	4760.00	5440.00	6120.00	816.00
9. More than 9 years but not more than 10 years	75.00	00:069	20.00	5568.00	2880.00	3200.00	4480.00	5120.00	2760.00	20892
10. More than 10 years but not more than 11 years	70.00	00.009	45.00	5220.00	2700.00	3000.00	4200.00	4800.00	2400.00	720.00
11. More than 11 years but not more than 12 years	00.09	510.00	40:00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	00.099
12. More than 12 years but not more than 13 years	20.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	00.009
13. More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
14. More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
15. More than 15 years but not more than 16 years				3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16. More than 16 years but not more than 17 years				2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
17. More than 17 years but not more than 18 years				2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300.00
18. More than 18 years but not more than 19 years				1740.00	00.006	1000.00	1,400,00	1600.00	1800.00	240.00
19. More than 19 years but not more than 20 years				1305.00	675,00	750.00	1050.00	1200.00	1350.00	180.00
20. More than 20 years	* * ** *** ***	**************************************		870.00	450.00	200.00	700.00	800.00	00.006	120.00
				•						

PART 'C'
SCALE OF REFUND
(SECTION 9)

					3)				
	Motor cycles/Motor	Tricycles	Private	Motor	Motor	Motor	Motor	Motor	Every 1000 Kgs.
	Scooters/Auto-	for every	vehicles	vehicles	vehicles	venicies	over	over	or part
Sr. No. Scale of Refund	Rickshaws	i	with seating	Upto 750 Kas	750 Kgs	900 Kgs.	1200 Kgs.	2500 Kgs.	thereof
	horse power half horse	n weigun	of above	weight	upto 900 Kgs.	upto 1200 Kgs.	weight	weight	in excess
	power	thereof	7 upto 18 seats	unjaden	weight unladen	weignt	upto 2500	upto 5000	
							Kgs.	Ngs.	
	4.2.2	5	9	4	∞	6	10		77
	Rs. Rs.	. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		300			ÿ.				
it, after registration, cancellation of registration or removal of vehicles to any		Λ,							ā.
other state or Union Territoty on account of									
transfer of ownership or change of address of webicles takes place									
		00	00 63 60	4220.00	4800.00	6720 00	7680.00	8640.00	1152.00
1. Within a year	<u>ਕ</u> ੍ਰ	20.06	6532.00	45,000	00.0004	6440.00	7360 00	8280.00	104.00
2. After I year but within 2 years	=======================================	82.00	8004.00	4140.00	4600.00	6150.00	7040.00	702000	1056 00
3. After 2 years but within 3 years	105.00 1230.00	80.00	7656.00	3960.00	4400.00	01:0010	7040.00	20000	00.0001
4. After 3 years but within 4 years	100.00 1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6720.00	7500,00	1008.00
5. After 4 years but within 5 years	95.00 1050.00	70.00	00.0969	3600.00	4000.00	2600.00	6400.00	7200.00	960.096
6 After 5 years but within 6 years	00:096 00:06	65.00	6612.00 *	3420.00	3800.00	5320.00	00.0809	6840.00	912.00
7 After 6 wears but within 7 years	90	.00.09	6264.00	3240.00	3600.00	5040.00	\$760.00	6480.00	864.00
8 After 7 years but within 8 years		55.00	5916.00	3060.00	3400.00	4760:00	5440.00	6120.00	816.00
O After 0 reces but within 0 years	1	20.00	5568.00	2880.00	3200.00	4480.00	. \$120.00	2760.00	768.00
7. Ailei o years but within 7 years	, •	45.00	\$220.00	2700.00	3000.00	4200.00	4800.00	2400.00	720.00
10. Aller 10 wears but within 11 vests		40.00	4785.00	2475.00	2750.00	3850.00	4400.00	4950.00	90.099
12. After 11 years but within 17 years	50.00 420.00	35.00	4350.00	2250.00	2500.00	3500.00	4000.00	4500.00	00.009
13 After 19 users but within 13 wests		30.00	3915.00	2025.00	2250.00	3150.00	3600.00	4050.00	540.00
13. After 12 years but within 14 years		25.00	3480.00	1800.00	2000.00	2800.00	3200.00	3600.00	480.00
14. After 14 years but within 15 years		Z	3045.00	1575.00	1750.00	2450.00	2800.00	3150.00	420.00
16. After 15 wants fast within 16 wasts	· .		2610.00	1350.00	1500.00	2100.00	2400.00	2700.00	360.00
10. Alter 15 years out within 17 years		*	2175.00	1125.00	1250.00	1750.00	2000.00	2250.00	300:00
10. A fact 17 years but within 18 years			1740.00	00.006	1000.00	1400.00	1600.00	1800.00	240.00
10. Allet 10 years but within 10 years			1305.00	675.00	750.00	1050:00	1200.00	1350.00	180.00
			870.00	450.00	200.00	700.00	800.00	900.00	120.00

PART 'D'
SCALE OF REFUND

	7. Management of the Control of the			(Section (9)	n (9)			*			
			Motor cycles/Motor Scooters	s/Motor	Tricycles for every	Private vehicles	Motor vehicles	Motor vehicles over 850	Motor vehicles over 1200	Motor vehicles over 2500	Byery 1000 Kgs. or part
Scale	Scale of Refund		upto half horse power	morethan half horse power	weight or part thereof	capacity of above 7 upto 18 seats	Kgs. weight unladen	Kgs. upto 1200 Kgs. weight unladen	Kgs. upto 2500 Kgs. weight unladen	Kgs. weight unladen upto 5000 Kgs.	thereof in excess of 5000 Kgs.
	2		3	4	5	9	7.8	8	6	10	11
			. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or renvehicles to any other State or Union Territory on account of ownership or change of address of vehicles takes place	, cancellation of ate or Union Terr.	If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles takes place.									•
Within a year			105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796.00
After 1 year but within 2 years	n 2 years		101.00	00.869	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784.00
After 2 years but within 3 years	in 3 years		97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770.00
After 3 years but within 4 years	in 4 years		93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755.00
After 4 years but within 5 years	in 5 years		88:00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738.00
After 5 years but within 6 years	in 6 years		.83.00	589.00	00.99	5177.00	2517.00	2697.00	3236.00	3955.00	719.00
After 6 years but within 7 years	in 7 years		77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	00.869
After 7 years but within 8 years	in 8 years		71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675.00
After 8 years but within 9 years	in 9 years	*Z	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649.00
After 9 years but within 10 years	in 10 years		55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.00
After 10 years but within 11 years	hin11 years		47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589.00
After 11 years but within 12 years	hin 12 years		37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.00
After 12 years but within 13 years	in 13 years		26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.00
After 13 years but within 14 years	in 14 years		14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.00
After 14 years but within 15 years	un 15 years		Z	90.00	Z	3046.00	1481.00	1586,00	1904.00	2327.00	423.00
After 15 years but within 16 years	in 16 years			1		2661.00	1294.00	1386.00	1663.00	2033.00	370.00
After 16 years but within 17 years	un 17 years		ı	ľ	1	2234.00	1086.00	1163.00	1396.00	1706.00	310.00
After 17 years but within 18 years	un 18 years	W. W	1	1	¥,	1759.00	855.00	916.00	1100.00	1344.00	244.00
After 18 years but within 19 years	in 19 years				1	1233.00	599.00	642.00	771.00	942.00	171.00
After 19 years but within 20 years	in 20 years	*		1		649.00	315.00	338.00	405.00	495.00	90.00

įυ	REFU	
PART	SCALES OF	

			Motor cycles/Motor Scootets	Motor	Incycles for every	Private vehicles	Motor	Motor	Motor	vehicles	1000 Kgs
r. No.		4	upto half horse power	more than half horse power	25 Kgs. weight or part thereof	with seating capacity of above 7 upto 18 seats	upto 850 Kgs. weight unladen	over 850 Kgs. upto 1200 Kgs. weight unladen	Kgs. upto 2500 Kgs. weight unfaden	Kgs. weight unladen upto 5000 Kgs.	or part thereof in excess of 5000 Kgs.
1		***************************************	.3	4	5	9.	7	8	6	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer	of registration or resemble	moval of									
of ownership or change of address of vehicles takes place.	f vehicles takes plac	e, tampici									
Within a year			105.00	647.00	% 	5734.00	2389.00	2787.00	3384.00	3982.00	796.00
After I year but within 2 years			101.00	. 628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.00
. After 2 years but within 3 years			97.00	007.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770,00
After 3 years but within 4 years			93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.00
After 4 years but within 5 years			88.00	559.00	71.00	5313.00-	2214.00	2583.00	3136.00	3690.00	738.00
After 5 years but within 6 years			83.00	530.00	00.99	5177.00	2157.00	2517.00	3056.00	3595.00	719.00
After 6 years but within 7 years	•		77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.00
After 7 years but within 8 years			71:00	463.00	57.00	4860.00	2025.00	. 2362.00	2869.00	3375.00	675.00
After 8 years but within 9 years			63.00	424.00	21.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.00
After 9 years but within 10 years			55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.00
After 10 years but within 11 years			47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	289.00
After 11 years but within 12 years			37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.00
After 12 years but within 13 years			26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	\$15.00
After 13 years but within 14 years			14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.00
After 14 years but within 15 years			Z	81.00	Z	3046.00	1269.00	1481.00	1798.00	2115.00	423.00
16. After 15 years but within 16 years,			.1	1	1	2661.00	1109.00	1294.00	1571.00	1848.00	370.00
After 16 years but within 17 years			1		1	2234.00	931:00	1086.00	1319.00	1551,00	310.00
18. After 17 years but within 18 years			1	1	1	1759.00	733.00	855.00	1039.00	1222.00	244.00
After 18 years but within 19 years			-1	.4	1	1233.00	514.00	599.00	728.00	856.00	171.00
A 64.0- 210		•							2000	VA 021	9000

PART 'F' SCALES OF REFUND

Anneless over 1200 Kgs. weight 2500 Kgs. weight upto cover 2500 Kgs. weight upto unladen 5000 Kgs. weight upto unladen 5000 Kgs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. R	Private	(Section 9) cycles/Motor Tricycles Private	ction 9) Tricycles Private	Private		Motor		Motor	Motor		Every
Kgs. upto weight unladcn Kgs. upto weight weight Kgs. wpio weight Kgs. weight unladcn unladcn unladcn upio upio upio upio upio upio upio upio	cooters for every vehicles	cooters for every vehicles	for every vehicles	vehicles with ceating		•	vehicles	vehicles over 850	vehicles over 120		5 5 5
unladen unladen 5006 kgs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs.	in weight or capacity of se the above 7	more than weight or capacity of half horse part above 7	weight or capacity of above 7	capacity of above 7		34	Kgs. weight unladen	Kgs. upto 1200 Kgs.	Kgs. upta 2500 Kgs weight		then in exce
8 9 10 Rs. Rs. Rs. 1960.00 2744.00 3136.00 470.0 1845.00 2583.00 2952.00 462.0 1845.00 2583.00 2952.00 431.0 1745.00 2362.00 2793.00 431.0 1687.00 2362.00 2793.00 431.0 1623.00 2272.00 2283.00 372.0 1552.00 2172.00 2283.00 372.0 1287.00 1801.00 2255.00 233.0 1287.00 1885.00 1649.00 1885.00 254.0 1058.00 1294.00 1478.00 222.0 776.00 181.00 265.00 977.00 147.0 428.00 315.00	or ortin	merce	merce		upio 10 seats	J. 12		unladen	unladen	5000 Kgs.	
Rs. Rs. Rs. 1960.00 2744.00 3136.00 470.0 1925.00 2696.00 3081.00 462.0 1837.00 2642.00 3920.00 463.0 1845.00 2543.00 2952.00 443.0 1798.00 2517.00 2876.00 413.6 1745.00 2444.00 2700.00 405.0 1623.00 2362.00 2700.00 419.6 1623.00 2272.00 2283.00 372.0 1472.00 2061.00 2386.00 372.0 1287.00 1938.00 2058.00 332.0 1287.00 1891.00 2058.00 332.0 1178.00 1649.00 1885.00 254.00 924.00 1294.00 1478.00 222.0 776.00 1086.00 1241.00 186.0 611.00 855.00 977.00 147.00 225.00 315.00 360.00 54.06	3 4 5 6	3	3		9		7	œ	6	01	
1960.00 2744.00 3136.00 1925.00 2696.00 3081.00 1887.00 2642.00 3020.00 1845.00 2583.00 2952.00 1745.00 2517.00 2876.00 1687.00 2362.00 2700.00 1687.00 2362.00 2700.00 1687.00 2362.00 2700.00 1552.00 2172.00 2356.00 1472.00 2061.00 2356.00 1384.00 1938.00 2058.00 1178.00 1649.00 1885.00 1058.00 1649.00 1478.00 776.00 1086.00 1241.00 611.00 855.00 977.00 225.00 315.00 360.00	Rs. Rs.	Rs. Rs.	Rs		Rs.		Rs.	Rs.	Rs.	Rs.	æ.
1960.00 2744.00 3136.00 1925.00 2696.00 3081.00 1887.00 2642.00 3020.00 1845.00 2583.00 2952.00 1798.00 2517.00 2876.00 1745.00 244.00 2793.00 1623.00 2362.00 2793.00 1552.00 2172.00 2483.00 1552.00 2172.00 2385.00 1384.00 1938.00 2356.00 1287.00 1801.00 2058.00 1178.00 14481.00 1692.00 924.00 1294.00 1241.00 428.00 599.00 685.00 225.00 315.00 360.00	If, after registration, cancellation of registration or removal of						` •. √ ¥				
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2744.00 3136.00 2696.00 3081.00 2542.00 3020.00 2583.00 2952.00 2444.00 2876.00 2362.00 2793.00 2372.00 2597.00 2172.00 2483.00 2061.00 2356.00 1938.00 2356.00 1649.00 1885.00 1649.00 1241.00 855.00 977.00 315.00 360.00	of dwinctship of change of address of yenicles takes place.										
2696.00 3081.00 2642.00 3020.00 2583.00 2952.00 2517.00 2876.00 2444.00 2793.00 2362.00 2700.00 2272.00 2597.00 2172.00 2597.00 2061.00 2597.00 1938.00 2356.00 1649.00 1885.00 1649.00 1692.00 1686.00 1241.00 855.00 977.00 315.00 360.00	Within a year 105.00 419.00 84.00 4704.00 1568.00	419.00 84.00 4704.00	84.00 4704.00	4704.00		1568.00		1960.00	2744.00	3136.00	470.00
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2583.00 2952.00 2517.00 2876.00 2444.00 2793.00 2362.00 2700.00 2272.00 2597.00 2172.00 2483.00 2061.00 2356.00 1801.00 2058.00 1649.00 1885.00 1481.00 1692.00 1294.00 1241.00 855.00 977.00 315.00 360.00		.00 390.00 78.00 4529.00	78.00 4529.00	4529,00		1510:00		1887.00	2642.00	3020.00	453.00
1798.00 2517.00 . 2876.00 1745.00 2444.00 . 2793.00 1687.00 2362.00 . 2793.00 1623.00 2272.00 . 2597.00 1472.00 2061.00 . 2483.00 1384.00 1938.00 . 2215.00 1287.00 1801.00 . 2058.00 1178.00 1649.00 1885.00 1058.00 1481.00 1692.00 924.00 1294.00 1241.00 428.00 599.00 685.00 225.00 315.00 360.00	93.00	372.00 74.60 4428.00	74.60 4428.00	4428.00		1476.00		1845.00	2583.00	2952.00	443.00
244.00 2793.00 2362.00 2700.00 2272.00 2597.00 2172.00 2483.00 2061.00 2483.00 1938.00 2215.00 1938.00 2215.00 1481.00 1692.00 1294.00 1478.00 1286.00 1241.00 855.00 977.00 5595.00 685.00		353.00 71.00, ,4315.00	71.00, ,4315.00	.4315.00		1438.00		1798.00	2517.00	. 2876.00	431.00
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2272.00 2597.00 2172.00 2483.00 2061.00 2356.00 1938.00 2215.00 1801.00 2058.00 1649.00 1885.00 1481.00 1692.00 1294.00 1478.00 1086.00 1241.00 855.00 977.00 559.00 685.00	After 6 years but within 7 years	309.00 62.00 4050.00	62.00 4050.00	4050.00		1350.00	_	1687.00	2362.00	2700.00	405.00
2172.00 2483.00 2061.00 2356.00 1938.00 2215.00 1801.00 2058.00 1649.00 1885.00 1481.00 1692.00 1294.00 1478.00 1086.00 1241.00 855.00 977.00 599.00 685.00	After 7 years but within 8 years	.00 283.00 57.00 3895.00	57.00 3895.00	3895.00		1298.00	_	1623.00	2272.00	2597.00	390.00
2061.00 2356.00 1938.00 2215.00 1801.00 2058.00 1481.00 1692.00 1294.00 1478.00 1086.00 1241.00 855.00 977.00 599.00 685.00 315.00 360.00	After 8 years but within 9 years 51.00 3724.00 1241.00	00 254.00 51.00 3724.00	51.00 3724.00	3724.00		1241.00	•	1552,00	2172.00	2483.00	372.00
1938.00 2215.00 1801.00 2058.00 1649.00 1885.00 1481.00 1692.00 1 1294.00 1478.00 1086.00 1241.00 855.00 977.00 559.00 685.00	After 9 years but within 10 years 55.00 223.00 45.00 3534.00 1178.00	00 223.00 45.00 3534.00	45.00 3534.00	3534.00		1178.00		1472.00	2061.00	2356.00	353.00
1801.00 2058.00 1649.00 1885.00 1481.00 1692.00 1294.00 1478.00 1086.00 1241.00 855.00 977.00 599.00 685.00 315.00 360.00	After 10 years but within 11 years 47.00 186.00 37.00 3322.00 1107.00	.00 186.00 37.00 3322.00	37.00 3322.00	3322.00		1107.00		1384.00	1938.00	2215.00	332.00
1649.00 1885.00 1481.00 1692.00 1294.00 1478.00 1086.00 1241.00 855.00 977.00 599.00 685.00 315.00 360.00	After 11 years but within 12 years 37.00 147.00 29,00 3088.00 1029.00	.00 147.00 29,00 3088.00	29,00 3088.00	3088.00		1029.00		1287.00	1801,00	2058.00	309.00
1481.00 1692.00 . 1294.00 1478.00 1478.00 1241.00 855.00 977.00 599:00 685.00 315.00 360:00	26.00	103.00 21.00 2827.00	21.00 2827.00	2827.00		942.00		1178.00	1649.00	1885.00	283.00
1294.00 1478.00 1086.00 1241.00 855.00 977.00 599.00 685.00 315.00 360.00	14.00 54.00	54.00 11.00 2538.00	11.00 2538.00	2538.00		846.00		1058.00	1481.00	1692.00	254.00
1086.00 1241.00 855.00 977.00 599.00 685.00 315.00 360.00	After 14 years but within 15 years 739.00 739.00	Nii Nii 2218.00	Nii 2218.00	2218.00		739.00		924.00	1294.00	1478.00	222.00
855.00 977.00 1 599.00 685.00 1 315.00 360.00	After 15 years but within 16 years 1861.00 620.00					620.00		276.00	1086.00	1241.00	186.00
599.00 685.00 1 315.00 360.00	After 16 years but within 17 years 1466.00 489.00	•	•	•	•	489.00		611.00	855.00	977.00	147.00
315.00	After 17 years but within 18 years 1028.00 343.00					343.00		428.00	200.665	685.00	103.00
	After 18 years but within 19 years 541.00 180.00	•	•	•	•	180.00		225.00	315.00	360.00	54.00
	After 19 years but within 20 years				1	1		,			1

B. S. SUBBANNA

Secretary to the Governent of Goa Law Department (Lgal Affairs)

Secretariat Annexe, Panaji. Dated: 31-3-1997.

Notification

7/7/97-LA

The Goa Excise Duty (Amendment) Act, 1997 (Goa Act 9 of 1997), which has been passed by the Legislative Assembly of Goa on 31-3-1997 and assented to by the Government of Goa on 31-3-1997, is hereby published for the general information of the public.

P. V. Kadnekar, Joint Secretary (Law).

Panaji, 31st March, 1997.

the Goa Excise Duty (Amendment) Act, 1997 (Goa Act No. 9 of 1997) [31-3-1997]

AN

ACT

further to amend the Goa Excise Act, 1964.

Be it enacted by the Legislative Assembly of Goa in the Fortyeighth Year of the Republic of India as follows:-

1. Short title and commencement.—(1) This Act may be called the Goa Excise Duty (Amendment) Act, 1997.

- (2) It shall come into force with effect from the 1st day of April, 1997.
- 2. Amendment of section 5.— In section 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), for sub-section (2), the following shall be substituted, namely:-
- "(2) No. licence or permit under this Act shall be granted or no licence shall be transferred from one licensed premises to another or from one licensee to another person or no label shall be recorded/renewed except on payment of fees at such rates as may be fixed by the Govenment, from time to time, by notification published in the Official Gazette:

Provided that if any person seeks transfer of licence in his name and subsequently intends to transfer the same to some other licensed premises under the provisions of the Act and rules made thereunder or vice-versa, the transfer fees will be applicable in such case as one transaction only.".

Secretariat Annexe, Panaji.

Dated: 31-3-1997.

B. S. SUBBANNA Secretary to the Government of Goa Law Department (Legal Affairs)